

NOTICE OF RULE ADOPTION—FINAL RULE



STATE OF MISSISSIPPI  
Mississippi State Tax Commission

Mississippi State Tax Commission  
Commission Secretary  
c/o Sam Polk, Esq.  
Post Office Box 22805  
Jackson, Mississippi 39225-2805  
(601) 923-7401  
CommSec@mstc.state.ms.us

Specific Legal Authority Authorizing the promulgation of  
Rule: 27-65-93 MCA

Reference to Rules repealed, amended or suspended by the  
Proposed Rule :Title 35, Part IV, Subpart 03, Chapter 06  
Mississippi Administrative Code

Date Rule Proposed: June 1, 2009

**Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule:** Rule has been amended to conform to the law change making the entire sale under the Medicare or Medicaid program exempt instead of just the part actually paid for by the program. It also amends the section dealing with sales of items to schools to make it consistent with 35.IV.13.02 of the Mississippi Administrative Code.

**The Agency Rule Making Record for this rule including any written comments received during the comment period and the record of any oral proceeding is available for public inspection by contacting the Agency at the above address.**

☒ An oral proceeding was held on this rule:

Date: June 1, 2009  
Time: 2:00 p.m.  
Place: Woolfolk State Office Building

☐ An oral proceeding was not held on this rule.

**The Agency has considered the written comments and the presentations made in any oral proceedings, and**

☒ This rule as adopted is without variance from the proposed rule.

☐ This rule as adopted differs from the proposed rule as there are minor editorial changes which affect the form rather than the substance of the rule.

☐ The rule as adopted differs from the proposed rule. The differences however are:  
Within the scope of the matters in the Notice of Proposed Rule Adoption, the logical outgrowth of the contents of the Notice of Proposed Rule Adoption and the comments submitted in response thereto, and  
The Notice of Proposed Rule Adoption provided fair warning that the outcome of the proposed rule adoption could be the rule in question.

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.

Effective Date of Rule: July 15, 2009

A handwritten signature in blue ink that reads "Samuel T. Polk, III".

Signature and Title of Person Submitting Rule for Filing